



Facility Name & ID Number Jerseyville Nursing & Rehabilitation Center

# 0039339 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds \_\_\_\_\_

|   | 1  | 2                           | 3                               | 4  |   |
|---|--|-----------------------------|---------------------------------|--|---|
|   | Beds at<br>Beginning of<br>Report Period | Licensure<br>Level of Care  | Beds at End of<br>Report Period | Licensed<br>Bed Days During<br>Report Period |   |
| 1 | <u>101</u>                               | Skilled (SNF)               | <u>101</u>                      | <u>36,865</u>                                | 1 |
| 2 |  | Skilled Pediatric (SNF/PED) |                                 |  | 2 |
| 3 |  | Intermediate (ICF)          |                                 |  | 3 |
| 4 |  | Intermediate/DD             |                                 |  | 4 |
| 5 |  | Sheltered Care (SC)         |                                 |  | 5 |
| 6 |  | ICF/DD 16 or Less           |                                 |  | 6 |
| 7 | <u>101</u>                               | TOTALS                      | <u>101</u>                      | <u>36,865</u>                                | 7 |

B. Census-For the entire report period.

|    | 1             | 2   | 3            | 4            | 5             |    |
|----|---------------|---|--------------|--------------|---------------|----|
|    | Level of Care | Patient Days by Level of Care and Primary Source of Payment |              |              |               |    |
|    |               | Medicaid<br>Recipient                                       | Private Pay  | Other        | Total         |    |
| 8  | SNF           |   | <u>9,035</u> | <u>4,880</u> | <u>13,915</u> | 8  |
| 9  | SNF/PED       |   |              |              |               | 9  |
| 10 | ICF           | <u>20,052</u>   |              |              | <u>20,052</u> | 10 |
| 11 | ICF/DD        |   |              |              |               | 11 |
| 12 | SC            |   |              |              |               | 12 |
| 13 | DD 16 OR LESS |   |              |              |               | 13 |
| 14 | TOTALS        | <u>20,052</u>   | <u>9,035</u> | <u>4,880</u> | <u>33,967</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 92.14%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)

Outpatient Therapy

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 04/01/1994

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 04/01/1994 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number

of beds certified 101 and days of care provided 4,880

Medicare Intermediary Trispan Health Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name & ID Number Jerseyville Nursing & Rehabilitation Center # 0039339 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

|     | Operating Expenses   | Costs Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |    |     |
|-----|--|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|-----|
|     |  | Salary/Wage<br>1         | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |     |
|     | <b>A. General Services</b>                                   |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 1   | Dietary  | 189,429                  | 20,684        | 6,779      | 216,892    |                        | 216,892                    |                   | 216,892                |                  |    | 1   |
| 2   | Food Purchase  |                          | 192,898       |            | 192,898    |                        | 192,898                    | (491)             | 192,407                |                  |    | 2   |
| 3   | Housekeeping   | 94,061                   | 16,519        |            | 110,580    |                        | 110,580                    |                   | 110,580                |                  |    | 3   |
| 4   | Laundry  | 92,777                   | 20,075        |            | 112,852    |                        | 112,852                    |                   | 112,852                |                  |    | 4   |
| 5   | Heat and Other Utilities                                     |                          |               | 101,287    | 101,287    |                        | 101,287                    | 608               | 101,895                |                  |    | 5   |
| 6   | Maintenance  | 44,970                   | 5,236         | 21,522     | 71,728     |                        | 71,728                     | 492               | 72,220                 |                  |    | 6   |
| 7   | Other (specify):* Waste Removal                              |                          |               | 7,520      | 7,520      |                        | 7,520                      |                   | 7,520                  |                  |    | 7   |
| 8   | <b>TOTAL General Services</b>                                | 421,237                  | 255,412       | 137,108    | 813,757    |                        | 813,757                    | 609               | 814,366                |                  |    | 8   |
|     | <b>B. Health Care and Programs</b>                           |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 9   | Medical Director   |                          |               | 9,600      | 9,600      |                        | 9,600                      |                   | 9,600                  |                  |    | 9   |
| 10  | Nursing and Medical Records                                  | 1,236,203                | 115,015       | 23,726     | 1,374,944  | (1,801)                | 1,373,143                  | (27)              | 1,373,116              |                  |    | 10  |
| 10a | Therapy  | 36,279                   | 514           | 375,672    | 412,465    |                        | 412,465                    | (47,288)          | 365,177                |                  |    | 10a |
| 11  | Activities   | 42,214                   | 4,642         | 1,379      | 48,235     | 1,631                  | 49,866                     |                   | 49,866                 |                  |    | 11  |
| 12  | Social Services  | 55,216                   |               | 1,379      | 56,595     |                        | 56,595                     |                   | 56,595                 |                  |    | 12  |
| 13  | CNA Training   |                          |               |            |            | 3,036                  | 3,036                      |                   | 3,036                  |                  |    | 13  |
| 14  | Program Transportation                                       |                          | 3,439         |            | 3,439      |                        | 3,439                      |                   | 3,439                  |                  |    | 14  |
| 15  | Other (specify):*  |                          |               |            |            |                        |                            |                   |                        |                  |    | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                        | 1,369,912                | 123,610       | 411,756    | 1,905,278  | 2,866                  | 1,908,144                  | (47,315)          | 1,860,829              |                  |    | 16  |
|     | <b>C. General Administration</b>                             |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 17  | Administrative   | 83,207                   | 11,586        | 230,153    | 324,946    | (3,315)                | 321,631                    | (165,572)         | 156,059                |                  |    | 17  |
| 18  | Directors Fees   |                          |               | 60,000     | 60,000     |                        | 60,000                     | (60,000)          |                        |                  |    | 18  |
| 19  | Professional Services  |                          |               | 57,052     | 57,052     | 1,023                  | 58,075                     | 2,428             | 60,503                 |                  |    | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |               | 29,388     | 29,388     | (862)                  | 28,526                     | (11,037)          | 17,489                 |                  |    | 20  |
| 21  | Clerical & General Office Expenses                           | 48,433                   | 16,450        | 58,123     | 123,006    |                        | 123,006                    | 17,669            | 140,675                |                  |    | 21  |
| 22  | Employee Benefits & Payroll Taxes                            |                          |               | 284,101    | 284,101    |                        | 284,101                    | 12,034            | 296,135                |                  |    | 22  |
| 23  | Inservice Training & Education                               |                          |               |            |            |                        |                            |                   |                        |                  |    | 23  |
| 24  | Travel and Seminar   |                          |               | 9,040      | 9,040      | 288                    | 9,328                      | 4,714             | 14,042                 |                  |    | 24  |
| 25  | Other Admin. Staff Transportation                            |                          |               |            |            |                        |                            | 3,289             | 3,289                  |                  |    | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |               | 48,953     | 48,953     |                        | 48,953                     | 1,626             | 50,579                 |                  |    | 26  |
| 27  | Other (specify):*  |                          |               |            |            |                        |                            |                   |                        |                  |    | 27  |
| 28  | <b>TOTAL General Administration</b>                          | 131,640                  | 28,036        | 776,810    | 936,486    | (2,866)                | 933,620                    | (194,849)         | 738,771                |                  |    | 28  |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | 1,922,789                | 407,058       | 1,325,674  | 3,655,521  |                        | 3,655,521                  | (241,555)         | 3,413,966              |                  |    | 29  |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

|    | Capital Expense                             | Cost Per General Ledger |          |           |           | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR OHF USE ONLY |    |    |
|----|---|-------------------------|----------|-----------|-----------|-------------------|--------------------|--------------|----------------|------------------|----|----|
|    |   | Salary/Wage             | Supplies | Other     | Total     |                   |                    |              |                | 9                | 10 |    |
|    | D. Ownership                                | 1                       | 2        | 3         | 4         | 5                 | 6                  | 7            | 8              |                  |    |    |
| 30 | Depreciation                                |                         |          | 173,424   | 173,424   |                   | 173,424            | 3,461        | 176,885        |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.              |                         |          |           |           |                   |                    |              |                |                  |    | 31 |
| 32 | Interest                                    |                         |          | 297,478   | 297,478   |                   | 297,478            | (2,964)      | 294,514        |                  |    | 32 |
| 33 | Real Estate Taxes                           |                         |          | 51,269    | 51,269    |                   | 51,269             |              | 51,269         |                  |    | 33 |
| 34 | Rent-Facility & Grounds                     |                         |          |           |           |                   |                    | 3,758        | 3,758          |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                   |                         |          | 3,148     | 3,148     |                   | 3,148              |              | 3,148          |                  |    | 35 |
| 36 | Other (specify):* Mortgage Ins.             |                         |          | 18,001    | 18,001    |                   | 18,001             |              | 18,001         |                  |    | 36 |
| 37 | TOTAL Ownership                             |                         |          | 543,320   | 543,320   |                   | 543,320            | 4,255        | 547,575        |                  |    | 37 |
|    | Ancillary Expense                           |                         |          |           |           |                   |                    |              |                |                  |    |    |
|    | E. Special Cost Centers                     |                         |          |           |           |                   |                    |              |                |                  |    |    |
| 38 | Medically Necessary Transportation          |                         |          |           |           |                   |                    |              |                |                  |    | 38 |
| 39 | Ancillary Service Centers                   |                         | 178,158  | 27,553    | 205,711   |                   | 205,711            |              | 205,711        |                  |    | 39 |
| 40 | Barber and Beauty Shops                     |                         |          |           |           |                   |                    |              |                |                  |    | 40 |
| 41 | Coffee and Gift Shops                       |                         |          |           |           |                   |                    |              |                |                  |    | 41 |
| 42 | Provider Participation Fee                  |                         |          | 55,298    | 55,298    |                   | 55,298             |              | 55,298         |                  |    | 42 |
| 43 | Other (specify):*                           |                         |          |           |           |                   |                    |              |                |                  |    | 43 |
| 44 | TOTAL Special Cost Centers                  |                         | 178,158  | 82,851    | 261,009   |                   | 261,009            |              | 261,009        |                  |    | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 1,922,789               | 585,216  | 1,951,845 | 4,459,850 |                   | 4,459,850          | (237,300)    | 4,222,550      |                  |    | 45 |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

|    |  | 1           | 2              | 3               |    |
|----|--|-------------|----------------|-----------------|----|
|    | NON-ALLOWABLE EXPENSES   | Amount      | Refer-<br>ence | OHF USE<br>ONLY |    |
| 1  | Day Care   | \$          |                | \$              | 1  |
| 2  | Other Care for Outpatients                                     |             |                |                 | 2  |
| 3  | Governmental Sponsored Special Programs                        |             |                |                 | 3  |
| 4  | Non-Patient Meals  | (354)       | 2              |                 | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                        |             |                |                 | 5  |
| 6  | Rented Facility Space  |             |                |                 | 6  |
| 7  | Sale of Supplies to Non-Patients                               |             |                |                 | 7  |
| 8  | Laundry for Non-Patients                                       |             |                |                 | 8  |
| 9  | Non-Straightline Depreciation                                  |             |                |                 | 9  |
| 10 | Interest and Other Investment Income                           | (2,499)     | 32             |                 | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       |             |                |                 | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |             |                |                 | 12 |
| 13 | Sales Tax  | (1,554)     | 20             |                 | 13 |
| 14 | Non-Care Related Interest                                      |             |                |                 | 14 |
| 15 | Non-Care Related Owner's Transactions                          |             |                |                 | 15 |
| 16 | Personal Expenses (Including Transportation)                   |             |                |                 | 16 |
| 17 | Non-Care Related Fees  |             |                |                 | 17 |
| 18 | Fines and Penalties  |             |                |                 | 18 |
| 19 | Entertainment  | (2,260)     | 24             |                 | 19 |
| 20 | Contributions  |             |                |                 | 20 |
| 21 | Owner or Key-Man Insurance                                     |             |                |                 | 21 |
| 22 | Special Legal Fees & Legal Retainers                           |             |                |                 | 22 |
| 23 | Malpractice Insurance for Individuals                          |             |                |                 | 23 |
| 24 | Bad Debt   |             |                |                 | 24 |
| 25 | Fund Raising, Advertising and Promotional                      | (5,904)     | 20             |                 | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |             |                |                 | 26 |
| 27 | CNA Training for Non-Employees                                 |             |                |                 | 27 |
| 28 | Yellow Page Advertising  |             |                |                 | 28 |
| 29 | Other-Attach Schedule  | (7,592)     | Var.           |                 | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29)                              | \$ (20,163) |                | \$              | 30 |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

|    |  | 1            | 2         |    |
|----|--|--------------|-----------|----|
|    |  | Amount       | Reference |    |
| 31 | Non-Paid Workers-Attach Schedule*                            | \$           |           | 31 |
| 32 | Donated Goods-Attach Schedule*                               |              |           | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |              |           | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | (217,137)    | Var.      | 34 |
| 35 | Other- Attach Schedule                                       |              |           | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35)                           | \$ (217,137) |           | 36 |
| 37 | (sum of SUBTOTALS<br>TOTAL ADJUSTMENTS (A) and (B) )         | \$ (237,300) |           | 37 |

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

|    |                                 | 1   | 2  | 3      | 4         |    |
|----|---------------------------------|-----|----|--------|-----------|----|
|    |                                 | Yes | No | Amount | Reference |    |
| 38 | Medically Necessary Transport.  |     | X  | \$     |           | 38 |
| 39 |                                 |     |    |        |           | 39 |
| 40 | Gift and Coffee Shops           |     | X  |        |           | 40 |
| 41 | Barber and Beauty Shops         |     | X  |        |           | 41 |
| 42 | Laboratory and Radiology        |     | X  |        |           | 42 |
| 43 | Prescription Drugs              |     | X  |        |           | 43 |
| 44 | Exceptional Care Program        |     | X  |        |           | 44 |
| 45 | Other-Attach Schedule           |     | X  |        |           | 45 |
| 46 | Other-Attach Schedule           |     | X  |        |           | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) |     |    | \$     |           | 47 |

| OHF USE ONLY |  |    |  |    |  |    |  |
|--------------|--|----|--|----|--|----|--|
| 48           |  | 49 |  | 50 |  | 51 |  |
|              |  |    |  |    |  |    |  |

SEE ACCOUNTANTS' COMPILATION REPORT

| NON-ALLOWABLE EXPENSES |  |           | Sch. V Line |
|------------------------|--|-----------|-------------|
|                        | Amount   | Reference |             |
| 1                      | Offset misc income against expense             | \$ (137)  | 2           |
| 2                      | Offset misc income against expense             | (27)      | 10          |
| 3                      | Eliminate PAC & lobbying dues                  | (2,363)   | 20          |
| 4                      | Eliminate additional meals & entertainment     | (924)     | 17          |
| 5                      | Eliminate employee advances                    | (200)     | 17          |
| 6                      | Eliminate additional meals & entertainment     | (178)     | 17          |
| 7                      | Eliminate reimbursement of donation made in PY | 75        | 17          |
| 8                      | Eliminate country club dues & initiation fees  | (1,950)   | 20          |
| 9                      | Eliminate non-allowable travel and seminar     | (1,888)   | 24          |
| 10                     |  |           | 10          |
| 11                     |  |           | 11          |
| 12                     |  |           | 12          |
| 13                     |  |           | 13          |
| 14                     |  |           | 14          |
| 15                     |  |           | 15          |
| 16                     |  |           | 16          |
| 17                     |  |           | 17          |
| 18                     |  |           | 18          |
| 19                     |  |           | 19          |
| 20                     |  |           | 20          |
| 21                     |  |           | 21          |
| 22                     |  |           | 22          |
| 23                     |  |           | 23          |
| 24                     |  |           | 24          |
| 25                     |  |           | 25          |
| 26                     |  |           | 26          |
| 27                     |  |           | 27          |
| 28                     |  |           | 28          |
| 29                     |  |           | 29          |
| 30                     |  |           | 30          |
| 31                     |  |           | 31          |
| 32                     |  |           | 32          |
| 33                     |  |           | 33          |
| 34                     |  |           | 34          |
| 35                     |  |           | 35          |
| 36                     |  |           | 36          |
| 37                     |  |           | 37          |
| 38                     |  |           | 38          |
| 39                     |  |           | 39          |
| 40                     |  |           | 40          |
| 41                     |  |           | 41          |
| 42                     |  |           | 42          |
| 43                     |  |           | 43          |
| 44                     |  |           | 44          |
| 45                     |  |           | 45          |
| 46                     |  |           | 46          |
| 47                     |  |           | 47          |
| 48                     |  |           | 48          |
| 49                     | Total  | (7,592)   | 49          |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Jerseyville Nursing & Rehabilitation Center # 0039339 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

|     | Operating Expenses  | PAGES<br>5 & 5A | PAGE<br>6      | PAGE<br>6A       | PAGE<br>6B | PAGE<br>6C | PAGE<br>6D | PAGE<br>6E | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |           |
|-----|---|-----------------|----------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
|     | <b>A. General Services</b>                                      |                 |                |                  |            |            |            |            |            |            |            |            |  |           |
| 1   | Dietary   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 1         |
| 2   | Food Purchase   | (491)           | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (491)                                  | 2         |
| 3   | Housekeeping  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 3         |
| 4   | Laundry   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 4         |
| 5   | Heat and Other Utilities  | 0               | 608            | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 608                                    | 5         |
| 6   | Maintenance   | 0               | 492            | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 492                                    | 6         |
| 7   | Other (specify):*   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 7         |
| 8   | <b>TOTAL General Services</b>                                   | <b>(491)</b>    | <b>1,100</b>   | <b>0</b>         | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>609</b>                             | <b>8</b>  |
|     | <b>B. Health Care and Programs</b>                              |                 |                |                  |            |            |            |            |            |            |            |            |  |           |
| 9   | Medical Director  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 9         |
| 10  | Nursing and Medical Records                                     | (27)            | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (27)                                   | 10        |
| 10a | Therapy   | 0               | 0              | (47,288)         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (47,288)                               | 10a       |
| 11  | Activities  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 11        |
| 12  | Social Services   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 12        |
| 13  | CNA Training  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 13        |
| 14  | Program Transportation  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 14        |
| 15  | Other (specify):*   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                           | <b>(27)</b>     | <b>0</b>       | <b>(47,288)</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(47,315)</b>                        | <b>16</b> |
|     | <b>C. General Administration</b>                                |                 |                |                  |            |            |            |            |            |            |            |            |  |           |
| 17  | Administrative  | (1,227)         | 65,808         | (230,153)        | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (165,572)                              | 17        |
| 18  | Directors Fees  | 0               | 0              | (60,000)         | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (60,000)                               | 18        |
| 19  | Professional Services   | 0               | 1,553          | 875              | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 2,428                                  | 19        |
| 20  | Fees, Subscriptions & Promotions                                | (11,771)        | 734            | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | (11,037)                               | 20        |
| 21  | Clerical & General Office Expenses                              | 0               | 17,669         | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 17,669                                 | 21        |
| 22  | Employee Benefits & Payroll Taxes                               | 0               | 12,034         | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 12,034                                 | 22        |
| 23  | Inservice Training & Education                                  | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 23        |
| 24  | Travel and Seminar  | (4,148)         | 8,862          | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 4,714                                  | 24        |
| 25  | Other Admin. Staff Transportation                               | 0               | 3,289          | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 3,289                                  | 25        |
| 26  | Insurance-Prop.Liab.Malpractice                                 | 0               | 1,626          | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 1,626                                  | 26        |
| 27  | Other (specify):*   | 0               | 0              | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0                                      | 27        |
| 28  | <b>TOTAL General Administration</b>                             | <b>(17,146)</b> | <b>111,575</b> | <b>(289,278)</b> | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(194,849)</b>                       | <b>28</b> |
| 29  | <b>TOTAL Operating Expense<br/>(sum of lines 8,16 &amp; 28)</b> | <b>(17,664)</b> | <b>112,675</b> | <b>(336,566)</b> | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(241,555)</b>                       | <b>29</b> |





VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1<br>OWNERS      |             | 2<br>RELATED NURSING HOMES                   |                  | 3<br>OTHER RELATED BUSINESS ENTITIES |                  |                    |
|------------------|-------------|--|------------------|--------------------------------------|------------------|--------------------|
| Name             | Ownership % | Name   | City             | Name                                 | City             | Type of Business   |
| John H. Rothert  | 60.00       | Montgomery Nursing & Rehabilitation Center   | Hillsboro, IL    | Wellington Mgt. Co.                  | Chesterfield, MO | Management Co.     |
| David L. Kamler  | 15.00       | Westwood Hills Health Care Center            | Poplar Bluff, MO | Health Care Financial                | Alton, IL        | Management Co.     |
| J. Terry Dooling | 15.00       | Spanish Lake Nursing & Rehabilitation Center | Florissant, MO   | C.J. Schlosser & Co.                 | Alton, IL        | Public Accountants |
| Jack A. Yaeger   | 10.00       |  |                  | N.W. Rehab, L.L.C.                   | Alton, IL        | Therapy Company    |
|                  |             |  |                  | Three Amigos of Span                 | Alton, IL        | Real Estate Co.    |
|                  |             |  |                  |                                      |                  |                    |
|                  |             |  |                  |                                      |                  |                    |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2    | 3 Cost Per General Ledger | 4      | 5 Cost to Related Organization | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------|---------------------------|--------|--------------------------------|----------------------|--|--|----|
| Schedule V |       | Line | Item                      | Amount | Name of Related Organization   | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 1          | V     | 5    | See Schedule VIII         | \$     | Wellington Management Co.      | 60.00%               | \$ 608                                 | \$ 608   | 1  |
| 2          | V     | 6    | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 492                                    | 492  | 2  |
| 3          | V     | 17   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 65,808                                 | 65,808   | 3  |
| 4          | V     | 19   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 1,553                                  | 1,553  | 4  |
| 5          | V     | 20   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 734                                    | 734  | 5  |
| 6          | V     | 21   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 17,669                                 | 17,669   | 6  |
| 7          | V     | 22   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 12,034                                 | 12,034   | 7  |
| 8          | V     | 24   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 8,862                                  | 8,862  | 8  |
| 9          | V     | 25   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 3,289                                  | 3,289  | 9  |
| 10         | V     | 26   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 1,626                                  | 1,626  | 10 |
| 11         | V     | 30   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 3,461                                  | 3,461  | 11 |
| 12         | V     | 32   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 199                                    | 199  | 12 |
| 13         | V     | 34   | See Schedule VIII         |        | Wellington Management Co.      | 60.00%               | 3,758                                  | 3,758  | 13 |
| 14         | Total |      |                           | \$     |                                |                      | \$ 120,093                             | \$ * 120,093   | 14 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.     ☒ YES     ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1          |       | 2    | 3 Cost Per General Ledger | 4          | 5 Cost to Related Organization   | 6                    | 7                                      | 8 Difference:  |    |
|------------|-------|------|---------------------------|------------|----------------------------------|----------------------|--|--|----|
| Schedule V |       | Line | Item                      | Amount     | Name of Related Organization     | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |    |
| 15         | V     | 18   | Directors Fees            | \$ 36,000  | John H. Rothert                  | 60.00%               | \$                                     | (36,000)   | 15 |
| 16         | V     | 10   | Nurse Consultant          | 19,594     | Wellington Management Co.        | 60.00%               | 19,594                                 |  | 16 |
| 17         | V     | 17   | Management Fees           | 165,710    | Wellington Management Co.        | 60.00%               |  | (165,710)  | 17 |
| 18         | V     | 17   | Management Fees           | 64,443     | Health Care Financial, L.L.C.    | 40.00%               |  | (64,443)   | 18 |
| 19         | V     | 19   | Professional Services     | 46,947     | C.J. Schlosser & Company, L.L.C. | 40.00%               | 47,822                                 | 875  | 19 |
| 20         | V     | 10a  | Therapy Services          | 375,672    | NW Rehab, L.L.C.                 | 100.00%              | 328,384                                | (47,288)   | 20 |
| 21         | V     | 18   | Directors Fees            | 12,000     | J. Terry Dooling                 | 15.00%               |  | (12,000)   | 21 |
| 22         | V     | 18   | Directors Fees            | 12,000     | David L. Kamler                  | 15.00%               |  | (12,000)   | 22 |
| 23         | V     | 32   | Interest                  | 664        | John H. Rothert                  | 60.00%               |  | (664)  | 23 |
| 24         | V     |      |                           |            |                                  |                      |  |  | 24 |
| 25         | V     |      |                           |            |                                  |                      |  |  | 25 |
| 26         | V     |      |                           |            |                                  |                      |  |  | 26 |
| 27         | V     |      |                           |            |                                  |                      |  |  | 27 |
| 28         | V     |      |                           |            |                                  |                      |  |  | 28 |
| 29         | V     |      |                           |            |                                  |                      |  |  | 29 |
| 30         | V     |      |                           |            |                                  |                      |  |  | 30 |
| 31         | V     |      |                           |            |                                  |                      |  |  | 31 |
| 32         | V     |      |                           |            |                                  |                      |  |  | 32 |
| 33         | V     |      |                           |            |                                  |                      |  |  | 33 |
| 34         | V     |      |                           |            |                                  |                      |  |  | 34 |
| 35         | V     |      |                           |            |                                  |                      |  |  | 35 |
| 36         | V     |      |                           |            |                                  |                      |  |  | 36 |
| 37         | V     |      |                           |            |                                  |                      |  |  | 37 |
| 38         | V     |      |                           |            |                                  |                      |  |  | 38 |
| 39         | Total |      |                           | \$ 733,030 |                                  |                      | \$ 395,800                             | \$ * (337,230)   | 39 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number      Jerseyville Nursing & Rehabilitation Center      #      0039339      Report Period Beginning:      01/01/2005      Ending:      12/31/2005

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

|    | 1<br>Name       | 2<br>Title | 3<br>Function  | 4<br>Ownership<br>Interest | 5<br>Compensation<br>Received<br>From Other<br>Nursing Homes* | 6<br>Average Hours Per Work<br>Week Devoted to this<br>Facility and % of Total<br>Work Week |         | 7<br>Compensation Included<br>in Costs for this<br>Reporting Period** |           | 8<br>Schedule V.<br>Line &<br>Column<br>Reference |    |
|----|-----------------|------------|----------------|----------------------------|---|---|---------|---|-----------|---|----|
|    |                 |            |                |                            |   | Hours   | Percent | Description   | Amount    |   |    |
| 1  | John H. Rothert | President  | Administrative | 60.00                      | 204,767   | 8.6   | 22.00   | Salary  | \$ 56,437 | 17,8  | 1  |
| 2  |                 |            |                |                            |   |   |         |   |           |   | 2  |
| 3  |                 |            |                |                            |   |   |         |   |           |   | 3  |
| 4  |                 |            |                |                            |   |   |         |   |           |   | 4  |
| 5  |                 |            |                |                            |   |   |         |   |           |   | 5  |
| 6  |                 |            |                |                            |   |   |         |   |           |   | 6  |
| 7  |                 |            |                |                            |   |   |         |   |           |   | 7  |
| 8  |                 |            |                |                            |   |   |         |   |           |   | 8  |
| 9  |                 |            |                |                            |   |   |         |   |           |   | 9  |
| 10 |                 |            |                |                            |   |   |         |   |           |   | 10 |
| 11 |                 |            |                |                            |   |   |         |   |           |   | 11 |
| 12 |                 |            |                |                            |   |   |         |   |           |   | 12 |
| 13 |                 |            |                |                            |   |   |         | TOTAL   | \$ 56,437 |   | 13 |

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nursing & Rehabilitation Center # 0039339 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Wellington Management Corporation  
Street Address 750 Spirit 40 Park Drive  
City / State / Zip Code Chesterfield, MO 63005  
Phone Number ( 636) 537-8447  
Fax Number ( 636) 537-8446

|    | 1                               | 2                                | 3  | 4           | 5  | 6   | 7   | 8                 | 9                                  |    |
|----|---------------------------------|----------------------------------|--|-------------|--|---|---|-------------------|------------------------------------|----|
|    | Schedule V<br>Line<br>Reference | Item                             | Unit of Allocation<br>(i.e.,Days, Direct Cost,<br>Square Feet) | Total Units | Number of<br>Subunits Being<br>Allocated Among | Total Indirect<br>Cost Being<br>Allocated | Amount of Salary<br>Cost Contained<br>in Column 6 | Facility<br>Units | Allocation<br>(col.8/col.4)x col.6 |    |
| 1  | 5                               | Heat and Other Utilities         | Accumulated Costs  | 17,560,579  | 5  | \$ 2,815                                  | \$  | 3,794,235         | \$ 608                             | 1  |
| 2  | 6                               | Maintenance                      | Accumulated Costs  | 17,560,579  | 5  | 2,278                                     |   | 3,794,235         | 492                                | 2  |
| 3  | 17                              | Administrative                   | Accumulated Costs  | 17,560,579  | 5  | 304,573                                   | 304,573   | 3,794,235         | 65,808                             | 3  |
| 4  | 19                              | Professional Services            | Accumulated Costs  | 17,560,579  | 5  | 7,187                                     |   | 3,794,235         | 1,553                              | 4  |
| 5  | 20                              | Dues, Fees, Subs & Promos        | Accumulated Costs  | 17,560,579  | 5  | 3,399                                     |   | 3,794,235         | 734                                | 5  |
| 6  | 21                              | Clerical & General Office Exp    | Accumulated Costs  | 17,560,579  | 5  | 81,778                                    | 46,280  | 3,794,235         | 17,669                             | 6  |
| 7  | 22                              | Employee Benefits & PR Taxes     | Accumulated Costs  | 17,560,579  | 5  | 55,695                                    |   | 3,794,235         | 12,034                             | 7  |
| 8  | 24                              | Travel & Seminar                 | Accumulated Costs  | 17,560,579  | 5  | 41,017                                    |   | 3,794,235         | 8,862                              | 8  |
| 9  | 25                              | Other Admin. Staff Transport     | Accumulated Costs  | 17,560,579  | 5  | 15,223                                    |   | 3,794,235         | 3,289                              | 9  |
| 10 | 26                              | Insurance-Prop., Liab., Malprac. | Accumulated Costs  | 17,560,579  | 5  | 7,527                                     |   | 3,794,235         | 1,626                              | 10 |
| 11 | 30                              | Depreciation                     | Accumulated Costs  | 17,560,579  | 5  | 16,019                                    |   | 3,794,235         | 3,461                              | 11 |
| 12 | 32                              | Interest                         | Accumulated Costs  | 17,560,579  | 5  | 920                                       |   | 3,794,235         | 199                                | 12 |
| 13 | 34                              | Rent-Facility & Grounds          | Accumulated Costs  | 17,560,579  | 5  | 17,395                                    |   | 3,794,235         | 3,758                              | 13 |
| 14 |                                 |                                  |  |             |  |   |   |                   |                                    | 14 |
| 15 |                                 |                                  |  |             |  |   |   |                   |                                    | 15 |
| 16 |                                 |                                  |  |             |  |   |   |                   |                                    | 16 |
| 17 |                                 |                                  |  |             |  |   |   |                   |                                    | 17 |
| 18 |                                 |                                  |  |             |  |   |   |                   |                                    | 18 |
| 19 |                                 |                                  |  |             |  |   |   |                   |                                    | 19 |
| 20 |                                 |                                  |  |             |  |   |   |                   |                                    | 20 |
| 21 |                                 |                                  |  |             |  |   |   |                   |                                    | 21 |
| 22 |                                 |                                  |  |             |  |   |   |                   |                                    | 22 |
| 23 |                                 |                                  |  |             |  |   |   |                   |                                    | 23 |
| 24 |                                 |                                  |  |             |  |   |   |                   |                                    | 24 |
| 25 | TOTALS                          |                                  |  |             |  | \$ 555,826                                | \$ 350,853  |                   | \$ 120,093                         | 25 |

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

|    | 1                            | 2         |    | 3               | 4                        | 5            | 6              |              | 7                      | 8                        |                                   | 9          | 10 |  |
|----|------------------------------|-----------|----|-----------------|--------------------------|--------------|----------------|--------------|------------------------|--------------------------|-----------------------------------|------------|----|--|
|    | Name of Lender               | Related** |    | Purpose of Loan | Monthly Payment Required | Date of Note | Amount of Note |              | Maturity Date          | Interest Rate (4 Digits) | Reporting Period Interest Expense |            |    |  |
|    |                              | YES       | NO |                 |                          |              | Original       | Balance      |                        |                          |                                   |            |    |  |
|    | A. Directly Facility Related |           |    |                 |                          |              |                |              |                        |                          |                                   |            |    |  |
|    | Long-Term                    |           |    |                 |                          |              |                |              |                        |                          |                                   |            |    |  |
| 1  | GMAC Commercial Mortgage     |           | X  | Mortgage Loan   | \$26,697.36              | 4/17/00      | \$ 3,720,700   | \$ 3,584,698 | 5/1/2035               | 8.1000                   | \$ 291,637                        | 1          |    |  |
| 2  |                              |           |    |                 |                          |              |                |              | Loan Cost Amortization |                          |                                   | 5,177      | 2  |  |
| 3  |                              |           |    |                 |                          |              |                |              | Interest Income        |                          |                                   | (2,499)    | 3  |  |
| 4  |                              |           |    |                 |                          |              |                |              | Home Office Allocation |                          |                                   | 199        | 4  |  |
| 5  |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 5  |  |
|    | Working Capital              |           |    |                 |                          |              |                |              |                        |                          |                                   |            |    |  |
| 6  | First National Bank          |           | X  | Line of Credit  | N/A                      | 1/4/05       | 100,000        | 1            | 1/4/06                 | prime+1%                 |                                   |            | 6  |  |
| 7  |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 7  |  |
| 8  |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 8  |  |
| 9  | TOTAL Facility Related       |           |    |                 | \$26,697.36              |              | \$ 3,820,700   | \$ 3,584,699 |                        |                          |                                   | \$ 294,514 | 9  |  |
|    | B. Non-Facility Related*     |           |    |                 |                          |              |                |              |                        |                          |                                   |            |    |  |
| 10 |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 10 |  |
| 11 |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 11 |  |
| 12 |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 12 |  |
| 13 |                              |           |    |                 |                          |              |                |              |                        |                          |                                   |            | 13 |  |
| 14 | TOTAL Non-Facility Related   |           |    |                 |                          |              | \$             | \$           |                        |                          |                                   | \$         | 14 |  |
| 15 | TOTALS (line 9+line14)       |           |    |                 |                          |              | \$ 3,820,700   | \$ 3,584,699 |                        |                          |                                   | \$ 294,514 | 15 |  |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 18,001 Line # 36,3

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

|   |  |  |                  |   |
|---|--|--|------------------|---|
| 1. Real Estate Tax accrual used on 2004 report.   |  | Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. | \$48,000         | 1                                       |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)   |  |  | \$49,269         | 2                                       |
| 3. Under or (over) accrual (line 2 minus line 1).   |  |  | \$1,269          | 3                                       |
| 4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)  |  |  | \$50,000         | 4                                       |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.<br>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.) |  |  | \$               | 5                                       |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.<br>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)                  |  |  | \$               | 6                                       |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.   |  |  | \$51,269         | 7                                       |
| Real Estate Tax History:  |  |  |                  |   |
| Real Estate Tax Bill for Calendar Year:   |  | 200023,1138  | FOR OHF USE ONLY |   |
|   |  | 200127,5169  |                  |   |
|   |  | 200242,69210   | 13               | FROM R. E. TAX STATEMENT FOR 2004 \$13  |
|   |  | 200347,24611   | 14               | PLUS APPEAL COST FROM LINE 5 \$14       |
|   |  | 200449,26912   | 15               | LESS REFUND FROM LINE 6 \$15            |
| Line 2: 2004 Taxes Paid   |  |  | 16               | AMOUNT TO USE FOR RATE CALCULATION \$16 |
| Line 4: Accrual is based on 2004 taxes paid.  |  |  |                  |   |

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Jerseyville Nursing & Rehabilitation Center COUNTY Jersey

FACILITY IDPH LICENSE NUMBER 0039339

CONTACT PERSON REGARDING THIS REPORT J. Terry Dooling

TELEPHONE (618) 465-7717 FAX #: (618) 465-7710

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

| (A)                     | (B)                                   | (C)              | (D)<br>Tax<br>Applicable to<br>Nursing Home |
|-------------------------|---------------------------------------|------------------|---|
| <u>Tax Index Number</u> | <u>Property Description</u>           | <u>Total Tax</u> |   |
| 1. 04-875-004-00        | Outlots 59,62,63 & 64 S Pt. Outlot 62 | \$ 45,883.20     | \$ 45,883.20                                |
| 2. 04-208-017-00        | S28 T8 R11 Unplatted Parcels          | \$ 3,385.60      | \$ 3,385.60                                 |
| 3.                      | S & W PT SE 1/4 NE 1/4 Less E PT      | \$               | \$  |
| 4.                      | Less .10 ACS for Hwy                  | \$               | \$  |
| 5.                      |                                       | \$               | \$  |
| 6.                      |                                       | \$               | \$  |
| 7.                      |                                       | \$               | \$  |
| 8.                      |                                       | \$               | \$  |
| 9.                      |                                       | \$               | \$  |
| 10.                     |                                       | \$               | \$  |
| TOTALS                  |                                       | \$ 49,268.80     | \$ 49,268.80                                |

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

30,948

B. General Construction Type:

Exterior

Brick & Siding

Frame

Steel & Brick

Number of Stories

One

C. Does the Operating Entity?

☒

(a) Own the Facility

☐

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☐

(b) Rent equipment from a Related Organization.

☐

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

N/A

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

| A. Land. | 1        | 2           | 3             | 4         |   |
|----------|----------|-------------|---------------|-----------|---|
|          | Use      | Square Feet | Year Acquired | Cost      |   |
| 1        | Facility | 158,994     | 1994          | \$ 71,664 | 1 |
| 2        |          |             |               |           | 2 |
| 3        | TOTALS   | 158,994     |               | \$ 71,664 | 3 |

SEE ACCOUNTANTS' COMPILATION REPORT



**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1<br>Beds*                          | FOR OHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|-------------------------------------|------------------|-----------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4  | 101                                 |                  | 1994                  |                          | \$ 1,180,668 | \$ 47,227                         | 25                    | \$ 47,227                          | \$               | \$ 554,914                       | 4  |
| 5  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 5  |
| 6  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 6  |
| 7  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8  |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 8  |
|    | Improvement Type**                  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  |    |
| 9  | Parking Lot                         |                  | 1994                  |                          | 26,304       |                                   | 5-10                  |                                    |                  | 26,304                           | 9  |
| 10 | Exterior Remodeling                 |                  | 1994                  |                          | 10,000       | 667                               | 15                    | 667                                |                  | 7,722                            | 10 |
| 11 | Flooring                            |                  | 1994                  |                          | 29,698       |                                   | 10                    |                                    |                  | 29,698                           | 11 |
| 12 | Electrical                          |                  | 1994                  |                          | 11,690       | 585                               | 20                    | 585                                |                  | 6,573                            | 12 |
| 13 | Air Conditioning                    |                  | 1994                  |                          | 25,830       |                                   | 10                    |                                    |                  | 25,830                           | 13 |
| 14 | Interior Remodeling                 |                  | 1994                  |                          | 40,265       | 1,359                             | 5-20                  | 1,359                              |                  | 34,972                           | 14 |
| 15 | Shed                                |                  | 1994                  |                          | 3,267        |                                   | 10                    |                                    |                  | 3,267                            | 15 |
| 16 | Nurses' Station                     |                  | 1994                  |                          | 6,055        | 303                               | 20                    | 303                                |                  | 3,507                            | 16 |
| 17 | Home Office Wallpapering/Flooring   |                  | 1994                  |                          | 3,415        |                                   | 5                     |                                    |                  | 3,415                            | 17 |
| 18 | Painting                            |                  | 1995                  |                          | 7,392        |                                   | 5                     |                                    |                  | 7,392                            | 18 |
| 19 | Electrical                          |                  | 1995                  |                          | 3,382        | 56                                | 10                    | 56                                 |                  | 3,382                            | 19 |
| 20 | Call Lights                         |                  | 1996                  |                          | 1,564        | 104                               | 10                    | 104                                |                  | 1,069                            | 20 |
| 21 | Storage Building                    |                  | 1996                  |                          | 3,500        | 350                               | 10                    | 350                                |                  | 3,150                            | 21 |
| 22 | 2 Boilers                           |                  | 1996                  |                          | 7,400        | 370                               | 20                    | 370                                |                  | 3,669                            | 22 |
| 23 | Roof Repair & Drains Installed      |                  | 1996                  |                          | 3,619        | 362                               | 10                    | 362                                |                  | 3,529                            | 23 |
| 24 | Ceiling Tile & End Caps             |                  | 1996                  |                          | 3,506        | 292                               | 12                    | 292                                |                  | 2,678                            | 24 |
| 25 | Storage Building                    |                  | 1997                  |                          | 3,356        | 336                               | 10                    | 336                                |                  | 2,993                            | 25 |
| 26 | Alarm System                        |                  | 1997                  |                          | 1,750        | 175                               | 10                    | 175                                |                  | 1,560                            | 26 |
| 27 | Wallcovering                        |                  | 1997                  |                          | 6,355        | 318                               | 5-10                  | 318                                |                  | 5,931                            | 27 |
| 28 | Ceiling Tile & End Caps             |                  | 1997                  |                          | 1,485        | 124                               | 12                    | 124                                |                  | 1,052                            | 28 |
| 29 | 3 Windows & Sills & 1 Door Replaced |                  | 1997                  |                          | 4,108        | 274                               | 15                    | 274                                |                  | 2,282                            | 29 |
| 30 | Baseboards Remodeled                |                  | 1997                  |                          | 1,166        | 117                               | 10                    | 117                                |                  | 972                              | 30 |
| 31 | Air Conditioner Unit                |                  | 1997                  |                          | 2,185        | 219                               | 10                    | 219                                |                  | 1,852                            | 31 |
| 32 | Concrete Patio & Sidewalk           |                  | 1997                  |                          | 1,842        | 123                               | 15                    | 123                                |                  | 1,023                            | 32 |
| 33 | Rock                                |                  | 1997                  |                          | 502          |                                   | 5                     |                                    |                  | 502                              | 33 |
| 34 | Landscaping                         |                  | 1997                  |                          | 1,075        | 107                               | 10                    | 107                                |                  | 932                              | 34 |
| 35 | Roofing                             |                  | 1998                  |                          | 2,592        | 259                               | 10                    | 259                                |                  | 2,052                            | 35 |
| 36 |                                     |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 36 |

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total  
SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

|    | 1<br>Improvement Type**                                  | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|--|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 37 | Shower Room Remodeled                                    | 1998                     | \$ 1,437     | \$ 144                            | 10                    | \$ 144                             | \$               | \$ 1,138                         | 37 |
| 38 | Baseboard Remodeling                                     | 1998                     | 1,919        | 192                               | 10                    | 192                                |                  | 1,463                            | 38 |
| 39 | Air Conditioning Units & Ducts                           | 1998                     | 13,420       | 1,280                             | 10-20                 | 1,280                              |                  | 9,579                            | 39 |
| 40 | Wallcoverings  | 1998                     | 1,495        | 149                               | 10                    | 149                                |                  | 1,059                            | 40 |
| 41 | 4 Air Conditiong Units                                   | 1999                     | 2,840        | 284                               | 10                    | 284                                |                  | 1,823                            | 41 |
| 42 | Roofing  | 1999                     | 35,386       | 3,539                             | 10                    | 3,539                              |                  | 23,885                           | 42 |
| 43 | Home Office Wallpapering                                 | 1999                     | 574          |                                   | 5                     |                                    |                  | 574                              | 43 |
| 44 | 3 Air Conditioning Units                                 | 2000                     | 2,118        | 212                               | 10                    | 212                                |                  | 1,148                            | 44 |
| 45 | Wallcoverings  | 2000                     | 2,231        | 260                               | 5                     | 260                                |                  | 2,231                            | 45 |
| 46 | Chair Railings   | 2000                     | 6,267        | 418                               | 15                    | 418                                |                  | 2,121                            | 46 |
| 47 | Cove Base  | 2000                     | 1,797        | 180                               | 10                    | 180                                |                  | 898                              | 47 |
| 48 | Constr. Of 400 Wing - Design, Architecture & Engineering | 2001                     | 67,723       | 2,709                             | 25                    | 2,709                              |                  | 12,190                           | 48 |
| 49 | Constr. Of 400 Wing - Contractor costs                   | 2001                     | 943,708      | 37,748                            | 25                    | 37,748                             |                  | 169,867                          | 49 |
| 50 | Constr. Of 400 Wing - Drawings, Surety Bond, & Misc.     | 2001                     | 11,223       | 449                               | 25                    | 449                                |                  | 2,020                            | 50 |
| 51 | Constr. Of 400 Wing - Interest & Mortgage Ins. Premiums  | 2001                     | 89,316       | 3,573                             | 25                    | 3,573                              |                  | 16,077                           | 51 |
| 52 | 400 Wing Nurse Call Station                              | 2001                     | 10,104       | 674                               | 15                    | 674                                |                  | 3,031                            | 52 |
| 53 | 400 Wing Cable TV System Cabling                         | 2001                     | 1,962        | 196                               | 10                    | 196                                |                  | 883                              | 53 |
| 54 | 400 Wing Fire Alarm System                               | 2001                     | 14,696       | 980                               | 15                    | 980                                |                  | 4,409                            | 54 |
| 55 | 400 Wing Telecommunication System                        | 2001                     | 4,025        | 402                               | 10                    | 402                                |                  | 1,811                            | 55 |
| 56 | 400 Wing Door Monitor System                             | 2001                     | 2,640        | 264                               | 10                    | 264                                |                  | 1,188                            | 56 |
| 57 | 400 Wing TV Wall Mounts                                  | 2001                     | 6,030        | 603                               | 10                    | 603                                |                  | 2,714                            | 57 |
| 58 | 400 Wing Signage   | 2001                     | 1,161        | 232                               | 5                     | 232                                |                  | 1,045                            | 58 |
| 59 | 400 Wing Hand Rails & Wall Guards                        | 2001                     | 2,319        | 155                               | 15                    | 155                                |                  | 696                              | 59 |
| 60 | 400 Wing Chair Rails, Wallpaper, & Border                | 2001                     | 4,208        | 842                               | 5                     | 842                                |                  | 3,787                            | 60 |
| 61 | 400 Wing Door Guard                                      | 2001                     | 607          | 121                               | 5                     | 121                                |                  | 546                              | 61 |
| 62 | 400 Wing Cubicle Tracks, Curtains, & Window Treatments   | 2001                     | 15,188       | 1,962                             | 5-20                  | 1,962                              |                  | 8,830                            | 62 |
| 63 | Landscaping, Shrubs & Trees                              | 2001                     | 11,744       | 1,174                             | 10                    | 1,174                              |                  | 5,578                            | 63 |
| 64 | Fencing  | 2001                     | 4,200        | 525                               | 8                     | 525                                |                  | 2,450                            | 64 |
| 65 | Wallpaper & Border - Existing Facility                   | 2001                     | 55,671       | 11,134                            | 5                     | 11,134                             |                  | 54,969                           | 65 |
| 66 | Storage Building   | 2001                     | 3,268        | 327                               | 10                    | 327                                |                  | 1,580                            | 66 |
| 67 | Carpet - Administrative Offices                          | 2001                     | 2,687        | 537                               | 5                     | 537                                |                  | 2,597                            | 67 |
| 68 | Nurse Call System - Existing Facility                    | 2001                     | 3,700        | 247                               | 15                    | 247                                |                  | 1,131                            | 68 |
| 69 | Alarm System Services - Existing Facility                | 2001                     | 3,903        | 260                               | 15                    | 260                                |                  | 1,301                            | 69 |
| 70 | TOTAL (lines 4 thru 69)                                  |                          | \$ 2,723,538 | \$ 125,499                        |                       | \$ 125,499                         | \$               | \$ 1,086,841                     | 70 |

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | Improvement Type**                      | 3<br>Year<br>Constructed | 4<br>Cost   | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|---|--------------------------|-------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  | Totals from Page 12A, Carried Forward   |                          | \$2,723,538 | \$125,499                         |                       | \$125,499                          | \$               | \$1,086,841                      | 1  |
| 2  | Replacement Signage - Existing Facility | 2001                     | 3,656       | 731                               | 5                     | 731                                |                  | 3,534                            | 2  |
| 3  | Door Guards - Existing Facility         | 2001                     | 1,979       | 396                               | 5                     | 396                                |                  | 1,814                            | 3  |
| 4  | Vinyl Flooring & Cove Base 400 Wing     | 2001                     | 11,615      | 1,162                             | 10                    | 1,162                              |                  | 5,227                            | 4  |
| 5  | 25 Overbed Lights                       | 2001                     | 1,625       | 162                               | 10                    | 162                                |                  | 718                              | 5  |
| 6  | Painting Door Frames                    | 2001                     | 8,932       | 1,786                             | 5                     | 1,786                              |                  | 8,486                            | 6  |
| 7  | 2P 50 Amp Disconnect                    | 2001                     | 955         | 48                                | 20                    | 48                                 |                  | 211                              | 7  |
| 8  | Mini Blinds, Balances & Rods            | 2001                     | 14,744      | 2,949                             | 5                     | 2,949                              |                  | 12,286                           | 8  |
| 9  | Asphalt Paving of Parking Lot           | 2001                     | 14,193      | 1,419                             | 10                    | 1,419                              |                  | 6,623                            | 9  |
| 10 | A/C Units                               | 2001                     | 3,424       | 342                               | 10                    | 342                                |                  | 1,557                            | 10 |
| 11 | Overbed Lights                          | 2002                     | 3,055       | 306                               | 10                    | 306                                |                  | 1,174                            | 11 |
| 12 | Cubicle Curtains                        | 2002                     | 6,155       | 1,231                             | 5                     | 1,231                              |                  | 4,633                            | 12 |
| 13 | A/C Units - 2                           | 2002                     | 1,398       | 140                               | 10                    | 140                                |                  | 513                              | 13 |
| 14 | Security Camera System                  | 2002                     | 1,010       | 202                               | 5                     | 202                                |                  | 707                              | 14 |
| 15 | Fire Doors                              | 2002                     | 1,543       | 103                               | 15                    | 103                                |                  | 360                              | 15 |
| 16 | Roofing - North Entrance                | 2002                     | 1,680       | 168                               | 10                    | 168                                |                  | 532                              | 16 |
| 17 | Wall Guard & End Caps                   | 2002                     | 1,497       | 100                               | 15                    | 100                                |                  | 316                              | 17 |
| 18 | Door Canopy                             | 2002                     | 3,800       | 253                               | 15                    | 253                                |                  | 760                              | 18 |
| 19 | Landscaping                             | 2002                     | 1,729       | 173                               | 10                    | 173                                |                  | 562                              | 19 |
| 20 | Home Office Light Fixtures              | 2002                     | 209         |                                   | 10                    | 21                                 | 21               | 81                               | 20 |
| 21 | Landscaping, Plants, Trees              | 2003                     | 18,903      | 1,890                             | 10                    | 1,890                              |                  | 4,559                            | 21 |
| 22 | A/C Units                               | 2003                     | 5,551       | 555                               | 10                    | 555                                |                  | 1,406                            | 22 |
| 23 | Home Office Cabinets                    | 2003                     | 901         |                                   | 10                    | 90                                 | 90               | 225                              | 23 |
| 24 | Landscaping, Plants, Trees              | 2004                     | 4,371       | 437                               | 10                    | 437                                |                  | 692                              | 24 |
| 25 | 100 Amp Transfer Switch to Generator    | 2004                     | 11,865      | 791                               | 15                    | 791                                |                  | 1,384                            | 25 |
| 26 | Smoke Detectors                         | 2004                     | 1,600       | 160                               | 10                    | 160                                |                  | 267                              | 26 |
| 27 | Extend Activities Wall/Replace Door     | 2004                     | 2,002       | 133                               | 15                    | 133                                |                  | 222                              | 27 |
| 28 | Air Conditioners                        | 2004                     | 1,814       | 181                               | 10                    | 181                                |                  | 272                              | 28 |
| 29 | Cove Base                               | 2004                     | 2,188       | 219                               | 10                    | 219                                |                  | 328                              | 29 |
| 30 | Hollow Metal Double doors               | 2004                     | 8,520       | 426                               | 20                    | 426                                |                  | 462                              | 30 |
| 31 | Wall/Flooring-Kitchen                   | 2004                     | 2,983       | 298                               | 10                    | 298                                |                  | 298                              | 31 |
| 32 | Landscaping                             | 2005                     | 1,142       | 76                                | 10                    | 76                                 |                  | 76                               | 32 |
| 33 | Cubicle Curtains                        | 2005                     | 289         | 43                                | 5                     | 43                                 |                  | 43                               | 33 |
| 34 | TOTAL (lines 1 thru 33)                 |                          | \$2,868,866 | \$142,379                         |                       | \$142,490                          | \$111            | \$1,147,169                      | 34 |

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | Improvement Type**                    | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|---------------------------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  | Totals from Page 12B, Carried Forward |                          | \$ 2,868,866 | \$ 142,379                        |                       | \$ 142,490                         | \$ 111           | \$ 1,147,169                     | 1  |
| 2  | Generator Control Panel               | 2005                     | 3,689        | 77                                | 12                    | 77                                 |                  | 77                               | 2  |
| 3  | Resident Room Doors                   | 2005                     | 19,393       | 398                               | 15                    | 398                                |                  | 398                              | 3  |
| 4  | Fire Doors                            | 2005                     | 4,955        | 472                               | 5-15                  | 472                                |                  | 472                              | 4  |
| 5  | Water Heater                          | 2005                     | 4,000        | 233                               | 10                    | 233                                |                  | 233                              | 5  |
| 6  | Generator                             | 2005                     | 5,690        | 40                                | 12                    | 40                                 |                  | 40                               | 6  |
| 7  | 3 A/C's                               | 2005                     | 1,753        |                                   | 10                    |                                    |                  |                                  | 7  |
| 8  | Electrical Wiring                     | 2005                     | 4,862        | 41                                | 20                    | 41                                 |                  | 41                               | 8  |
| 9  | Dishwasher Booster Heater             | 2005                     | 1,766        |                                   | 10                    |                                    |                  |                                  | 9  |
| 10 | Kitchen & Laundry Flooring            | 2005                     | 2,556        | 21                                | 10                    | 21                                 |                  | 21                               | 10 |
| 11 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 12 |
| 13 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 13 |
| 14 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 14 |
| 15 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 15 |
| 16 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 16 |
| 17 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 19 |
| 20 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 20 |
| 21 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 21 |
| 22 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 24 |
| 25 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 25 |
| 26 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 26 |
| 27 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 28 |
| 29 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 29 |
| 30 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 30 |
| 31 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 32 |
| 33 |                                       |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34 | TOTAL (lines 1 thru 33)               |                          | \$ 2,917,530 | \$ 143,661                        |                       | \$ 143,772                         | \$ 111           | \$ 1,148,451                     | 34 |

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

|    | Category of Equipment    | 1<br>Cost  | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4<br>Adjustments | Component Life 5 | Accumulated Depreciation 6 |    |
|----|--------------------------|------------|-----------------------------|------------------------------|------------------|------------------|----------------------------|----|
| 71 | Purchased in Prior Years | \$ 284,518 | \$ 27,382                   | \$ 28,604                    | \$ 1,222         | 5-20             | \$ 133,988                 | 71 |
| 72 | Current Year Purchases   | 3,794      | 493                         | 495                          | 2                | 3-20             | 495                        | 72 |
| 73 | Fully Depreciated Assets | 298,410    | 763                         | 763                          |                  | 5-10             | 298,410                    | 73 |
| 74 |                          |            |                             |                              |                  |                  |                            | 74 |
| 75 | TOTALS                   | \$ 586,722 | \$ 28,638                   | \$ 29,862                    | \$ 1,224         |                  | \$ 432,893                 | 75 |

D. Vehicle Depreciation (See instructions.)\*

|    | 1<br>Use              | Model, Make and Year 2 | Year Acquired 3  | 4<br>Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7<br>Adjustments | Life in Years 8 | Accumulated Depreciation 9 |    |
|----|-----------------------|------------------------|------------------|-----------|-----------------------------|------------------------------|------------------|-----------------|----------------------------|----|
| 76 | Facility Use          | 2000 Dodge Caravan     | 2000-sold in '05 | \$        | \$                          | \$                           | \$               | 4               | \$                         | 76 |
| 77 | Facility Use          | 2000 Dodge Caravan     | 2005             | 6,000     | 1,125                       | 1,125                        |                  | 4               | 1,125                      | 77 |
| 78 | Home Office-Admin     | 2000 Ford Taurus       | 2000             | 5,146     |                             |                              |                  | 4               | 5,146                      | 78 |
| 79 | See Attached Schedule |                        |                  | 8,776     |                             | 2,126                        | 2,126            | 4               | 3,384                      | 79 |
| 80 | TOTALS                |                        |                  | \$ 19,922 | \$ 1,125                    | \$ 3,251                     | \$ 2,126         |                 | \$ 9,655                   | 80 |

E. Summary of Care-Related Assets

|    |                            | 1<br>Reference   | 2<br>Amount  |    |
|----|----------------------------|--|--------------|----|
| 81 | Total Historical Cost      | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 3,595,838 | 81 |
| 82 | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 | \$ 173,424   | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 | \$ 176,885   | 83 |
| 84 | Adjustments                | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                 | \$ 3,461     | 84 |
| 85 | Accumulated Depreciation   | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)                 | \$ 1,590,999 | 85 |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book Depreciation 3 | Accumulated Depreciation 4 |    |
|----|----------------------------------|-----------|-----------------------------|----------------------------|----|
| 86 | Section Not Applicable           | \$        | \$                          | \$                         | 86 |
| 87 |                                  |           |                             |                            | 87 |
| 88 |                                  |           |                             |                            | 88 |
| 89 |                                  |           |                             |                            | 89 |
| 90 |                                  |           |                             |                            | 90 |
| 91 | TOTALS                           | \$        | \$                          | \$                         | 91 |

G. Construction-in-Progress

|    | Description | Cost |    |
|----|-------------|------|----|
| 92 | None        | \$   | 92 |
| 93 |             |      | 93 |
| 94 |             |      | 94 |
| 95 |             | \$   | 95 |

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Section Not Applicable
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.☐ YES☐ NO

|   |                    | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          |                        |                             | \$                    |                              |                                     | 3 |
| 4 | Additions          |                          |                        |                             |                       |                              |                                     | 4 |
| 5 |                    |                          |                        |                             |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                             |                       |                              |                                     | 6 |
| 7 | TOTAL              |                          |                        |                             | \$                    |                              |                                     | 7 |

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.
- 

9. Option to Buy:☐ YES☐ NO
- Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
16. Rental Amount for movable equipment: \$3,148
- Description: N/A YESN/A NO  
Copier \$2,236; Postage Machine \$634; Tables \$278  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

|    | 1<br>Use               | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|------------------------|-----------------------------|-------------------------------|--|----|
| 17 | Section Not Applicable |                             | \$                            | \$                                     | 17 |
| 18 |                        |                             |                               |  | 18 |
| 19 |                        |                             |                               |  | 19 |
| 20 |                        |                             |                               |  | 20 |
| 21 | TOTAL                  |                             | \$                            | \$                                     | 21 |

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

COMMUNITY COLLEGE☐

HOURS PER CNA80

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

HOURS PER CNA40

B. EXPENSES

|    |                                 | ALLOCATION OF COSTS (d) |           |          |          |
|----|---------------------------------|-------------------------|-----------|----------|----------|
|    |                                 | 1                       | 2         | 3        | 4        |
|    |                                 | Facility                |           | Contract | Total    |
|    |                                 | Drop-outs               | Completed |          |          |
| 1  | Community College Tuition       | \$                      | \$        | \$       | \$       |
| 2  | Books and Supplies              |                         | 678       |          | 678      |
| 3  | Classroom Wages (a)             |                         |           |          |          |
| 4  | Clinical Wages (b)              |                         |           |          |          |
| 5  | In-House Trainer Wages (c)      |                         | 2,058     |          | 2,058    |
| 6  | Transportation                  |                         |           |          |          |
| 7  | Contractual Payments            |                         |           |          |          |
| 8  | CNA Competency Tests            |                         | 300       |          | 300      |
| 9  | TOTALS                          | \$                      | \$ 3,036  | \$       | \$ 3,036 |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$ 3,036                |           |          |          |

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

| COMPLETED                    |   |
|------------------------------|---|
| 1. From this facility        | 6 |
| 2. From other facilities (f) |   |
| DROP-OUTS                    |   |
| 1. From this facility        |   |
| 2. From other facilities (f) |   |
| TOTAL TRAINED                | 6 |

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

|    | 1  | 2  | 3                   | 4          | 5   | 6               | 7                                    | 8                             |                                |    |
|----|--|--|---------------------|------------|---|-----------------|--------------------------------------|-------------------------------|--------------------------------|----|
|    | Service  | Schedule V<br>Line & Column<br>Reference | Staff               |            | Outside Practitioner<br>(other than consultant) |                 | Supplies<br>(Actual or<br>Allocated) | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |    |
|    |  |  | Units of<br>Service | Cost       | Units   | Cost            |                                      |                               |                                |    |
| 1  | Licensed Occupational Therapist  | 10a,8                                    | 5383 hrs            | \$ 137,634 |   | \$ 212          | 5,383                                | \$ 137,846                    | 1                              |    |
| 2  | Licensed Speech and Language<br>Development Therapist                          | 10a,8                                    | 1347 hrs            | 52,248     |   |                 | 1,347                                | 52,248                        | 2                              |    |
| 3  | Licensed Recreational Therapist  |  | hrs                 |            |   |                 |                                      |                               | 3                              |    |
| 4  | Licensed Physical Therapist  | 10a,8                                    | 5567 hrs            | 138,502    |   | 302             | 5,567                                | 138,804                       | 4                              |    |
| 5  | Physician Care   |  | visits              |            |   |                 |                                      |                               | 5                              |    |
| 6  | Dental Care  |  | visits              |            |   |                 |                                      |                               | 6                              |    |
| 7  | Work Related Program   |  | hrs                 |            |   |                 |                                      |                               | 7                              |    |
| 8  | Habilitation   |  | hrs                 |            |   |                 |                                      |                               | 8                              |    |
| 9  | Pharmacy   | 39,2                                     | # of<br>prescripts  |            |   | 178,158         |                                      | 178,158                       | 9                              |    |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |  | hrs                 |            |   |                 |                                      |                               | 10                             |    |
| 11 | Academic Education   |  | hrs                 |            |   |                 |                                      |                               | 11                             |    |
| 12 | Exceptional Care Program   |  |                     |            |   |                 |                                      |                               | 12                             |    |
| 13 | Laboratory Fees<br>Other (specify): X-Rays                                     | 39,3<br>39,3                             |                     |            |   | 18,126<br>9,427 |                                      | 18,126<br>9,427               | 13                             |    |
| 14 | TOTAL  |  |                     | \$ 328,384 |   | \$ 27,553       | \$ 178,672                           | 12,297                        | \$ 534,609                     | 14 |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT



| This report must be completed even if financial statements are attached. |  |              |                      |    |
|--|--|--------------|----------------------|----|
|  |  | 1            | 2                    |    |
|  |  | Operating    | After Consolidation* |    |
|  | A. Current Assets  |              |                      |    |
| 1  | Cash on Hand and in Banks  | \$ 178,575   | \$                   | 1  |
| 2  | Cash-Patient Deposits  |              |                      | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance 27,975 ) | 781,751      |                      | 3  |
| 4  | Supply Inventory (priced at cost )                                       | 9,670        |                      | 4  |
| 5  | Short-Term Investments   |              |                      | 5  |
| 6  | Prepaid Insurance  | 46,249       |                      | 6  |
| 7  | Other Prepaid Expenses   | 558          |                      | 7  |
| 8  | Accounts Receivable (owners or related parties)                          | 505,690      |                      | 8  |
| 9  | Other(specify):  |              |                      | 9  |
| 10   | TOTAL Current Assets (sum of lines 1 thru 9)                             | \$ 1,522,493 | \$                   | 10 |
|  | B. Long-Term Assets  |              |                      |    |
| 11   | Long-Term Notes Receivable   |              |                      | 11 |
| 12   | Long-Term Investments  | 30,300       |                      | 12 |
| 13   | Land   | 157,668      |                      | 13 |
| 14   | Buildings, at Historical Cost  | 2,826,427    |                      | 14 |
| 15   | Leasehold Improvements, at Historical Cost                               |              |                      | 15 |
| 16   | Equipment, at Historical Cost  | 577,758      |                      | 16 |
| 17   | Accumulated Depreciation (book methods)                                  | (1,566,877)  |                      | 17 |
| 18   | Deferred Charges   |              |                      | 18 |
| 19   | Organization & Pre-Operating Costs                                       |              |                      | 19 |
| 20   | Accumulated Amortization - Organization & Pre-Operating Costs            |              |                      | 20 |
| 21   | Restricted Funds   | 120,650      |                      | 21 |
| 22   | Other Long-Term Assets (specify):  |              |                      | 22 |
| 23   | Other(specify): Loan Costs   | 151,655      |                      | 23 |
| 24   | TOTAL Long-Term Assets (sum of lines 11 thru 23)                         | \$ 2,297,581 | \$                   | 24 |
| 25   | TOTAL ASSETS (sum of lines 10 and 24)                                    | \$ 3,820,074 | \$                   | 25 |

|    |   | 1            | 2                    |    |
|----|---|--------------|----------------------|----|
|    |   | Operating    | After Consolidation* |    |
|    | C. Current Liabilities                                |              |                      |    |
| 26 | Accounts Payable                                      | \$ 218,726   | \$                   | 26 |
| 27 | Officer's Accounts Payable                            |              |                      | 27 |
| 28 | Accounts Payable-Patient Deposits                     |              |                      | 28 |
| 29 | Short-Term Notes Payable                              | 1            |                      | 29 |
| 30 | Accrued Salaries Payable                              | 85,905       |                      | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes)   | 23,432       |                      | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                   | 50,000       |                      | 32 |
| 33 | Accrued Interest Payable                              |              |                      | 33 |
| 34 | Deferred Compensation                                 |              |                      | 34 |
| 35 | Federal and State Income Taxes                        |              |                      | 35 |
|    | Other Current Liabilities(specify):                   |              |                      |    |
| 36 |   |              |                      | 36 |
| 37 |   |              |                      | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37)   | \$ 378,064   | \$                   | 38 |
|    | D. Long-Term Liabilities                              |              |                      |    |
| 39 | Long-Term Notes Payable                               |              |                      | 39 |
| 40 | Mortgage Payable                                      | 3,584,698    |                      | 40 |
| 41 | Bonds Payable   |              |                      | 41 |
| 42 | Deferred Compensation                                 |              |                      | 42 |
|    | Other Long-Term Liabilities(specify):                 |              |                      |    |
| 43 |   |              |                      | 43 |
| 44 |   |              |                      | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 3,584,698 | \$                   | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45)            | \$ 3,962,762 | \$                   | 46 |
| 47 | TOTAL EQUITY(page 18, line 24)                        | \$ (142,688) | \$                   | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 3,820,074 | \$                   | 48 |

XVI. STATEMENT OF CHANGES IN EQUITY

|    |  | 1<br>Total   |      |
|----|--|--------------|------|
| 1  | Balance at Beginning of Year, as Previously Reported         | \$ (257,965) | 1    |
| 2  | Restatements (describe):                                     |              | 2    |
| 3  |  |              | 3    |
| 4  |  |              | 4    |
| 5  |  |              | 5    |
| 6  | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ (257,965) | 6    |
|    | A. Additions (deductions):                                   |              |      |
| 7  | NET Income (Loss) (from page 19, line 43)                    | 115,277      | 7    |
| 8  | Aquisitions of Pooled Companies                              |              | 8    |
| 9  | Proceeds from Sale of Stock                                  |              | 9    |
| 10 | Stock Options Exercised                                      |              | 10   |
| 11 | Contributions and Grants                                     |              | 11   |
| 12 | Expenditures for Specific Purposes                           |              | 12   |
| 13 | Dividends Paid or Other Distributions to Owners              | ( )          | 13   |
| 14 | Donated Property, Plant, and Equipment                       |              | 14   |
| 15 | Other (describe)   |              | 15   |
| 16 | Other (describe)   |              | 16   |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16)             | \$ 115,277   | 17   |
|    | B. Transfers (Itemize):                                      |              |      |
| 18 |  |              | 18   |
| 19 |  |              | 19   |
| 20 |  |              | 20   |
| 21 |  |              | 21   |
| 22 |  |              | 22   |
| 23 | TOTAL Transfers (sum of lines 18-22)                         | \$           | 23   |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)            | \$ (142,688) | 24 * |

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expense.

| 1   |   |              |     |
|-----|---|--------------|-----|
|     | Revenue   | Amount       |     |
|     | <b>A. Inpatient Care</b>                                  |              |     |
| 1   | Gross Revenue -- All Levels of Care                       | \$ 4,422,142 | 1   |
| 2   | Discounts and Allowances for all Levels                   | (884,614)    | 2   |
| 3   | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 3,537,528 | 3   |
|     | <b>B. Ancillary Revenue</b>                               |              |     |
| 4   | Day Care  |              | 4   |
| 5   | Other Care for Outpatients                                | 14,328       | 5   |
| 6   | Therapy   | 809,267      | 6   |
| 7   | Oxygen  |              | 7   |
| 8   | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 823,595   | 8   |
|     | <b>C. Other Operating Revenue</b>                         |              |     |
| 9   | Payments for Education                                    |              | 9   |
| 10  | Other Government Grants                                   |              | 10  |
| 11  | CNA Training Reimbursements                               |              | 11  |
| 12  | Gift and Coffee Shop                                      |              | 12  |
| 13  | Barber and Beauty Care                                    | 473          | 13  |
| 14  | Non-Patient Meals   | 354          | 14  |
| 15  | Telephone, Television and Radio                           |              | 15  |
| 16  | Rental of Facility Space                                  |              | 16  |
| 17  | Sale of Drugs   |              | 17  |
| 18  | Sale of Supplies to Non-Patients                          |              | 18  |
| 19  | Laboratory  | 152,327      | 19  |
| 20  | Radiology and X-Ray                                       | 6,280        | 20  |
| 21  | Other Medical Services                                    | 44,236       | 21  |
| 22  | Laundry   |              | 22  |
| 23  | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 203,670   | 23  |
|     | <b>D. Non-Operating Revenue</b>                           |              |     |
| 24  | Contributions   |              | 24  |
| 25  | Interest and Other Investment Income***                   | 2,499        | 25  |
| 26  | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 2,499     | 26  |
|     | <b>E. Other Revenue (specify):****</b>                    |              |     |
| 27  | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |              | 27  |
| 28  | <b>Vending Machine Income</b>                             | 1,806        | 28  |
| 28a | <b>Miscellaneous Income</b>                               | 6,029        | 28a |
| 29  | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 7,835     | 29  |
| 30  | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 4,575,127 | 30  |

| 2  |  |              |    |
|----|--|--------------|----|
|    | Expenses   | Amount       |    |
|    | <b>A. Operating Expenses</b>                                   |              |    |
| 31 | General Services   | 813,757      | 31 |
| 32 | Health Care  | 1,905,278    | 32 |
| 33 | General Administration   | 936,486      | 33 |
|    | <b>B. Capital Expense</b>                                      |              |    |
| 34 | Ownership  | 543,320      | 34 |
|    | <b>C. Ancillary Expense</b>                                    |              |    |
| 35 | Special Cost Centers   | 205,711      | 35 |
| 36 | Provider Participation Fee                                     | 55,298       | 36 |
|    | <b>D. Other Expenses (specify):</b>                            |              |    |
| 37 |  |              | 37 |
| 38 |  |              | 38 |
| 39 |  |              | 39 |
| 40 | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 4,459,850 | 40 |
| 41 | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 115,277      | 41 |
| 42 | <b>Income Taxes</b>  |              | 42 |
| 43 | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 115,277   | 43 |

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? See Attached If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

|    |                               | 1                               | 2**                              | 3  | 4                         |    |
|----|-------------------------------|---------------------------------|----------------------------------|--|---------------------------|----|
|    |                               | # of Hrs.<br>Actually<br>Worked | # of Hrs.<br>Paid and<br>Accrued | Reporting Period<br>Total Salaries,<br>Wages | Average<br>Hourly<br>Wage |    |
| 1  | Director of Nursing           | 2,007                           | 2,159                            | \$ 51,274                                    | \$ 23.75                  | 1  |
| 2  | Assistant Director of Nursing |                                 |                                  |  |                           | 2  |
| 3  | Registered Nurses             | 6,664                           | 7,528                            | 138,580                                      | 18.41                     | 3  |
| 4  | Licensed Practical Nurses     | 20,790                          | 22,110                           | 358,803                                      | 16.23                     | 4  |
| 5  | CNAs & Orderlies              | 70,839                          | 75,183                           | 664,771                                      | 8.84                      | 5  |
| 6  | CNA Trainees                  |                                 |                                  |  |                           | 6  |
| 7  | Licensed Therapist            |                                 |                                  |  |                           | 7  |
| 8  | Rehab/Therapy Aides           | 3,384                           | 3,761                            | 36,279                                       | 9.65                      | 8  |
| 9  | Activity Director             |                                 |                                  |  |                           | 9  |
| 10 | Activity Assistants           | 4,575                           | 5,147                            | 42,214                                       | 8.20                      | 10 |
| 11 | Social Service Workers        | 4,444                           | 4,621                            | 55,216                                       | 11.95                     | 11 |
| 12 | Dietician                     |                                 |                                  |  |                           | 12 |
| 13 | Food Service Supervisor       |                                 |                                  |  |                           | 13 |
| 14 | Head Cook                     |                                 |                                  |  |                           | 14 |
| 15 | Cook Helpers/Assistants       | 24,269                          | 26,006                           | 189,429                                      | 7.28                      | 15 |
| 16 | Dishwashers                   |                                 |                                  |  |                           | 16 |
| 17 | Maintenance Workers           | 3,691                           | 4,158                            | 44,970                                       | 10.82                     | 17 |
| 18 | Housekeepers                  | 12,476                          | 13,071                           | 94,061                                       | 7.20                      | 18 |
| 19 | Laundry                       | 11,201                          | 11,687                           | 92,777                                       | 7.94                      | 19 |
| 20 | Administrator                 | 2,409                           | 2,450                            | 83,207                                       | 33.96                     | 20 |
| 21 | Assistant Administrator       |                                 |                                  |  |                           | 21 |
| 22 | Other Administrative          |                                 |                                  |  |                           | 22 |
| 23 | Office Manager                |                                 |                                  |  |                           | 23 |
| 24 | Clerical                      | 4,012                           | 4,328                            | 48,433                                       | 11.19                     | 24 |
| 25 | Vocational Instruction        |                                 |                                  |  |                           | 25 |
| 26 | Academic Instruction          |                                 |                                  |  |                           | 26 |
| 27 | Medical Director              |                                 |                                  |  |                           | 27 |
| 28 | Qualified MR Prof. (QMRP)     |                                 |                                  |  |                           | 28 |
| 29 | Resident Services Coordinator |                                 |                                  |  |                           | 29 |
| 30 | Habilitation Aides (DD Homes) |                                 |                                  |  |                           | 30 |
| 31 | Medical Records               | 1,784                           | 2,040                            | 22,775                                       | 11.16                     | 31 |
| 32 | Other Health Care(specify)    |                                 |                                  |  |                           | 32 |
| 33 | Other(specify)                |                                 |                                  |  |                           | 33 |
| 34 | TOTAL (lines 1 - 33)          | 172,545                         | 184,249                          | \$ 1,922,789 *                               | \$ 10.44                  | 34 |

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

|    |                                 | 1                                      | 2   | 3   |    |
|----|---------------------------------|--|---|---|----|
|    |                                 | Number<br>of Hrs.<br>Paid &<br>Accrued | Total Consultant<br>Cost for<br>Reporting<br>Period | Schedule V<br>Line &<br>Column<br>Reference |    |
| 35 | Dietary Consultant              | 192                                    | \$ 6,779  | 1,3   | 35 |
| 36 | Medical Director                | N/A                                    | 9,600   | 9,3   | 36 |
| 37 | Medical Records Consultant      | 16                                     | 757   | 10,3  | 37 |
| 38 | Nurse Consultant                |  |   |   | 38 |
| 39 | Pharmacist Consultant           | N/A                                    | 1,375   | 10,3  | 39 |
| 40 | Physical Therapy Consultant     |  |   |   | 40 |
| 41 | Occupational Therapy Consultant |  |   |   | 41 |
| 42 | Respiratory Therapy Consultant  |  |   |   | 42 |
| 43 | Speech Therapy Consultant       |  |   |   | 43 |
| 44 | Activity Consultant             | 28                                     | 1,379   | 11,3  | 44 |
| 45 | Social Service Consultant       | 28                                     | 1,379   | 12,3  | 45 |
| 46 | Other(specify)                  |  |   |   | 46 |
| 47 | Quality Assurance Nurse         | N/A                                    | 19,594  | 10,3  | 47 |
| 48 | Medical Advisor                 | N/A                                    | 2,000   | 10,3  | 48 |
| 49 | TOTAL (lines 35 - 48)           | 264                                    | \$ 42,863   |   | 49 |

C. CONTRACT NURSES

|    |                                  | 1                                      | 2                          | 3   |    |
|----|----------------------------------|--|----------------------------|---|----|
|    |                                  | Number<br>of Hrs.<br>Paid &<br>Accrued | Total<br>Contract<br>Wages | Schedule V<br>Line &<br>Column<br>Reference |    |
| 50 | Registered Nurses                |  | \$ Section N/A             |   | 50 |
| 51 | Licensed Practical Nurses        |  |                            |   | 51 |
| 52 | Certified Nurse Assistants/Aides |  |                            |   | 52 |
| 53 | TOTAL (lines 50 - 52)            |  | \$                         |   | 53 |

SEE ACCOUNTANTS' COMPILATION REPORT

## **XIX. SUPPORT SCHEDULES**

| A. Administrative Salaries   |                 |    |            |
|--|-----------------|----|------------|
| Name   | Function        | %  | Amount     |
| Terrie Weible  | Administrator   | 0  | \$ 83,207  |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
| TOTAL (agree to Schedule V, line 17, col. 1)<br>(List each licensed administrator separately.)                 |                 |    | \$ 83,207  |
| B. Administrative - Other  |                 |    |            |
| Description  |                 |    | Amount     |
| Wellington Management Company - Management Fees  |                 | \$ | 165,710    |
| Health Care Financial, L.L.C. - Management Fees  |                 |    | 64,443     |
|  |                 |    |            |
| TOTAL (agree to Schedule V, line 17, col. 3)<br>(Attach a copy of any management service agreement)            |                 |    | \$ 230,153 |
| C. Professional Services   |                 |    |            |
| Vendor/Payee   | Type            |    | Amount     |
| C.J. Schlosser & Company, L.L.C.   | Accounting Fees | \$ | 46,947     |
| Hughes & Associates, CPA, P.C.   | Audit Fees      |    | 5,836      |
| McMahon, Berger, Hanna et al   | Legal Fees      |    | 1,938      |
| Eric Pistorius   | Legal Fees      |    | 1,207      |
| Ted Frapolli   | Legal Fees      |    | 285        |
| Duane Morris   | Legal Fees      |    | 164        |
| Mary Albert-Fritz  | Legal Fees      |    | 675        |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
| TOTAL (agree to Schedule V, line 19, column 3)<br>(If total legal fees exceed \$2500 attach copy of invoices.) |                 |    | \$ 57,052  |
| D. Employee Benefits and Payroll Taxes   |                 |    |            |
| Description  |                 |    | Amount     |
| Workers' Compensation Insurance  |                 | \$ | 70,259     |
| Unemployment Compensation Insurance  |                 |    | 21,981     |
| FICA Taxes   |                 |    | 140,233    |
| Employee Health Insurance  |                 |    | 44,808     |
| Employee Meals   |                 |    |            |
| Illinois Municipal Retirement Fund (IMRF)*   |                 |    |            |
| Employee Disability Insurance  |                 |    | 747        |
| Employee Dental Insurance  |                 |    | 197        |
| Staff Relations  |                 |    | 5,811      |
| Home Office Employee Benefits  |                 |    | 12,034     |
| Employee Physicals   |                 |    | 65         |
|  |                 |    |            |
|  |                 |    |            |
| TOTAL (agree to Schedule V,<br>line 22, col.8)   |                 |    | \$ 296,135 |
| E. Schedule of Non-Cash Compensation Paid<br>to Owners or Employees  |                 |    |            |
| Description  | Line #          |    | Amount     |
| Section Not Applicable   |                 | \$ |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
|  |                 |    |            |
| TOTAL  |                 |    | \$         |
| F. Dues, Fees, Subscriptions and Promotions  |                 |    |            |
| Description  |                 |    | Amount     |
| IDPH License Fee   |                 | \$ | 1,340      |
| Advertising: Employee Recruitment  |                 |    | 5,214      |
| Health Care Worker Background Check<br>(Indicate # of checks performed 113 )                                   |                 |    | 1,820      |
| Licenses & Fees  |                 |    | 477        |
| Dues & Subscriptions   |                 |    | 2,650      |
| Service Charges  |                 |    | 1,516      |
| IHCA Dues  |                 |    | 3,737      |
| Home Office Dues & Subs  |                 |    | 735        |
|  |                 |    |            |
| Less: Public Relations Expense   | (               |    | )          |
| Non-allowable advertising  | (               |    | )          |
| Yellow page advertising  | (               |    | )          |
| TOTAL (agree to Sch. V,<br>line 20, col. 8)  |                 |    | \$ 17,489  |
| G. Schedule of Travel and Seminar**  |                 |    |            |
| Description  |                 |    | Amount     |
| Out-of-State Travel  |                 | \$ |            |
|  |                 |    |            |
| In-State Travel  |                 |    | 3,668      |
|  |                 |    |            |
|  |                 |    |            |
| Seminar Expense  |                 |    | 1,512      |
| Home Office Travel & Seminar   |                 |    | 8,862      |
|  |                 |    |            |
| Entertainment Expense  | (               |    | )          |
| (agree to Sch. V,<br>line 24, col. 8)  |                 |    | \$ 14,042  |

**\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT**

**\*\*See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

| 1                |                         | 2                                 | 3          | 4           | 5                                    | 6      | 7      | 8      | 9      | 10     | 11     | 12     | 13     |
|------------------|-------------------------|-----------------------------------|------------|-------------|--------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Improvement Type |                         | Month & Year Improvement Was Made | Total Cost | Useful Life | Amount of Expense Amortized Per Year |        |        |        |        |        |        |        |        |
|                  |                         |                                   |            |             | FY2002                               | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 | FY2008 | FY2009 | FY2010 |
| 1                | Schedule Not Applicable |                                   | \$         |             | \$                                   | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |
| 2                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 3                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 4                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 5                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 6                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 7                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 8                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 9                |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 10               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 11               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 12               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 13               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 14               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 15               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 16               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 17               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 18               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 19               |                         |                                   |            |             |                                      |        |        |        |        |        |        |        |        |
| 20               | TOTALS                  |                                   | \$         |             | \$                                   | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

No
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount. Illinois Health Care Assoc. \$3,737
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 Yrs.
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$11,410

Line

10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$55,298

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

None
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$None

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$354
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b.

Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

18%

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g.

Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?

Yes

Firm Name:

Hughes & Associates, CPA, P.C.

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

Yes

If no, please explain.

N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

JERSEYVILLE NURSING AND REHABILITATION CENTER, INC.  
RECLASSES  
ATTACHMENT TO SCHEDULE V  
12/31/2005

| <u>DESCRIPTION</u>   | <u>LINE #</u> | <u>INCREASE<br/>(DECREASE)</u> |
|--|---------------|--------------------------------|
| ADMINISTRATIVE   | 17            | (3,315)                        |
| ACTIVITIES   | 11            | 1,631                          |
| NURSING & MEDICAL RECORDS                                    | 10            | 257                            |
| PROFESSIONAL SERVICES  | 19            | 1,023                          |
| DUES, FEES, SUBSCRIPTIONS, & PROMOTIONS                      | 20            | 116                            |
| TRAVEL & SEMINAR   | 24            | 288                            |
| To reclass various expenses to proper lines                  |               |                                |
| DUES, FEES, SUBSCRIPTIONS, & PROMOTIONS                      | 20            | (978)                          |
| NURSE AIDE TRAINING  | 13            | 978                            |
| To reclass nurse aide training class expenses to proper line |               |                                |
| NURSE AIDE TRAINING  | 13            | 2,058                          |
| NURSING & MEDICAL RECORDS                                    | 10            | (2,058)                        |
| To reclass CNA trainer wages                                 |               |                                |



JERSEYVILLE NURSING AND REHABILITATION CENTER, INC.  
MISCELLANEOUS INCOME  
ATTACHMENT TO SCHEDULE XVII, PAGE 19, LINE 28a  
12/31/2005

|   |                     |
|---|---------------------|
| MEDICAL SUPPLIES REIMBURSEMENTS/REBATES | 27                  |
| DIETARY FOOD REIMBURSEMENTS             | 137                 |
| OTHER MISCELLANEOUS INCOME              | 865                 |
| GAIN ON SALE OF VAN                     | <u>5,000</u>        |
|   | <u><u>6,029</u></u> |

JERSEYVILLE NURSING AND REHABILITATION CENTER, INC.  
TRAVEL AND SEMINAR SCHEDULE  
ATTACHMENT TO SCHEDULE XIX PART G  
12/31/2005

| <u>SEMINAR PARTICIPANT</u>                | <u>JOB TITLE</u>                      | <u>DATE(S)</u> | <u>CITY</u>     | <u>TITLE OF SEMINAR</u>                    | <u>SPONSOR</u>                     | <u>COST</u>                     | <u>SEMINAR<br/>LODGING/MEALS</u> |
|---|---------------------------------------|----------------|-----------------|--|------------------------------------|---------------------------------|----------------------------------|
| Terrie Weible, Mark Weible, Marcy Ballard | Administrator, Therapy Director & DON | 2/14/2005      | St. Louis, MO   | Pressure Ulcer Prevention & Treatment      | Integra Health Care                | 447                             |                                  |
| Marcy Ballard                             | DON                                   | 10/19/2005     | Springfield, IL | Medicare Part D-Part II                    | IHCA                               | 95                              |                                  |
| Marcy Ballard, Terrie Weible, Robin White | DON, Administrator, QA Nurse          | 6/16/2005      | Springfield, IL | The New Medicare Prescription Drug Program | IHCA                               | 245                             |                                  |
| Jenny Stewart                             | Social Services                       | 4/9/2005       | Springfield, IL | Quality Spelled with "U"                   | Social Service Professionals of IL | 90                              |                                  |
| Marcy Ballard, Cindy Draper, Robin White  | DON, ADON, QA Nurse                   | 10/28/2005     | Jerseyville, IL | PICC Line Training Class                   | Smith's Medical MD, Inc.           | 360                             |                                  |
| Lisa Moore                                | Business Office Manager               | 5/27/2005      | St. Louis, MO   | Coding & Billing for Therapy & Rehab       | Cross Country University           | 159                             |                                  |
|   |                                       |                |                 |  |                                    | 1,396                           | 0                                |
|   |                                       |                |                 |  |                                    | Seminar Lodging/Meals           | 0                                |
|   |                                       |                |                 |  |                                    | Training Books/Manuals          | 116                              |
|   |                                       |                |                 |  |                                    | Home Office Travel & Seminar    | 8,862                            |
|   |                                       |                |                 |  |                                    | Other Travel <\$250 Each        | 3,668                            |
|   |                                       |                |                 |  |                                    | Total Travel & Seminar, Line 24 | 14,042                           |



Jerseyville Nursing & Rehabilitation Center  
Attachment to Sch. XI, Part D  
December 31, 2005

Detail of Line 79: Home Office Admin Vehicles

| <u>Model, Make &amp; Year</u> | <u>Year<br/>Acquired</u> | <u>Cost</u>  | <u>Current Book<br/>Depreciation</u> | <u>Straight Line<br/>Depreciation</u> | <u>Adjustments</u> | <u>Life in<br/>Years</u> | <u>Accumulated<br/>Depreciation</u> |
|-------------------------------|--------------------------|--------------|--------------------------------------|---------------------------------------|--------------------|--------------------------|-------------------------------------|
| 1998 Jaguar                   | 2004                     | 4,856        | 0                                    | 1,214                                 | 1,214              | 4                        | 1,821                               |
| 2001 Infiniti                 | 2004                     | 2,840        | 0                                    | 710                                   | 710                | 4                        | 1,361                               |
| 2000 Dodge Caravan            | 2005                     | 1080         | 0                                    | 202                                   | 202                | 4                        | 202                                 |
|                               |                          | <u>8,776</u> | <u>0</u>                             | <u>2,126</u>                          | <u>2,126</u>       |                          | <u>3,384</u>                        |